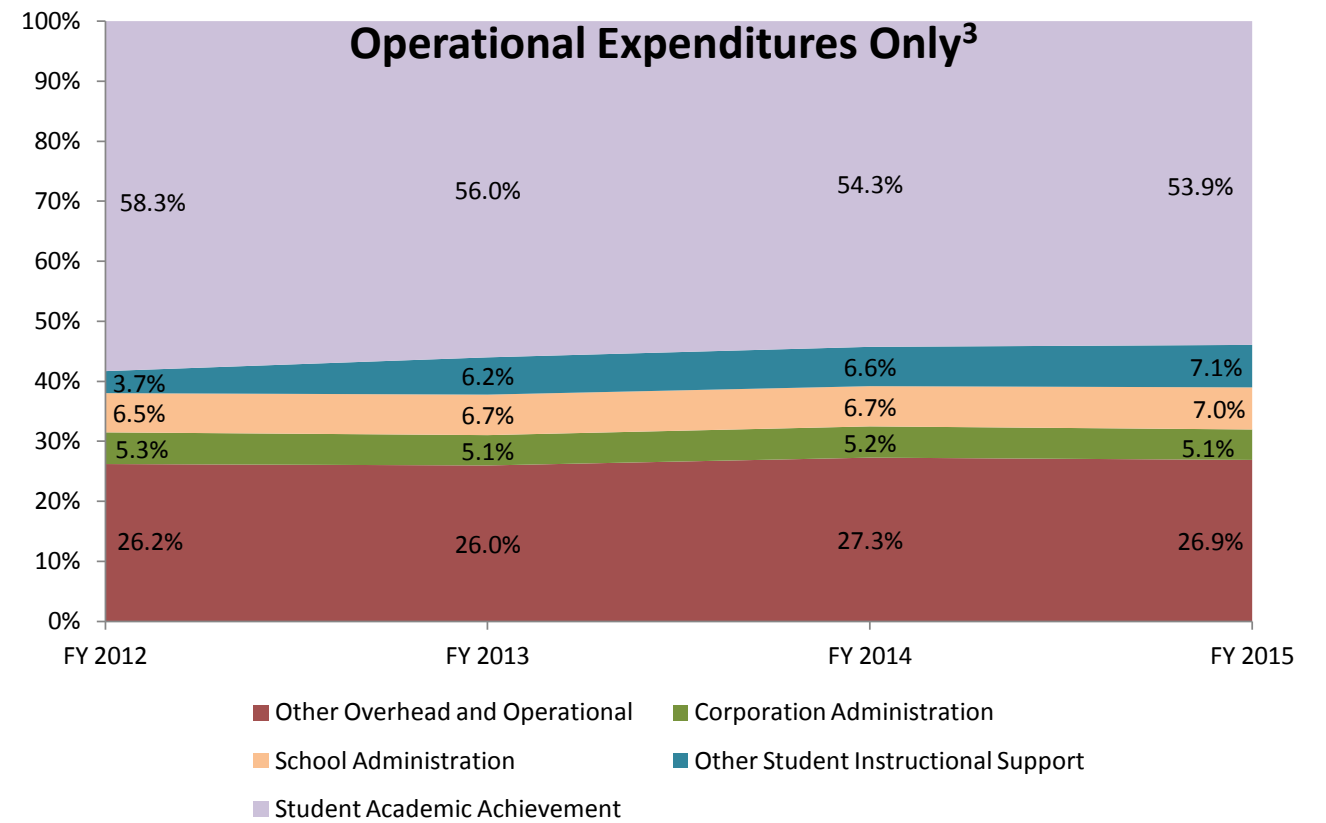
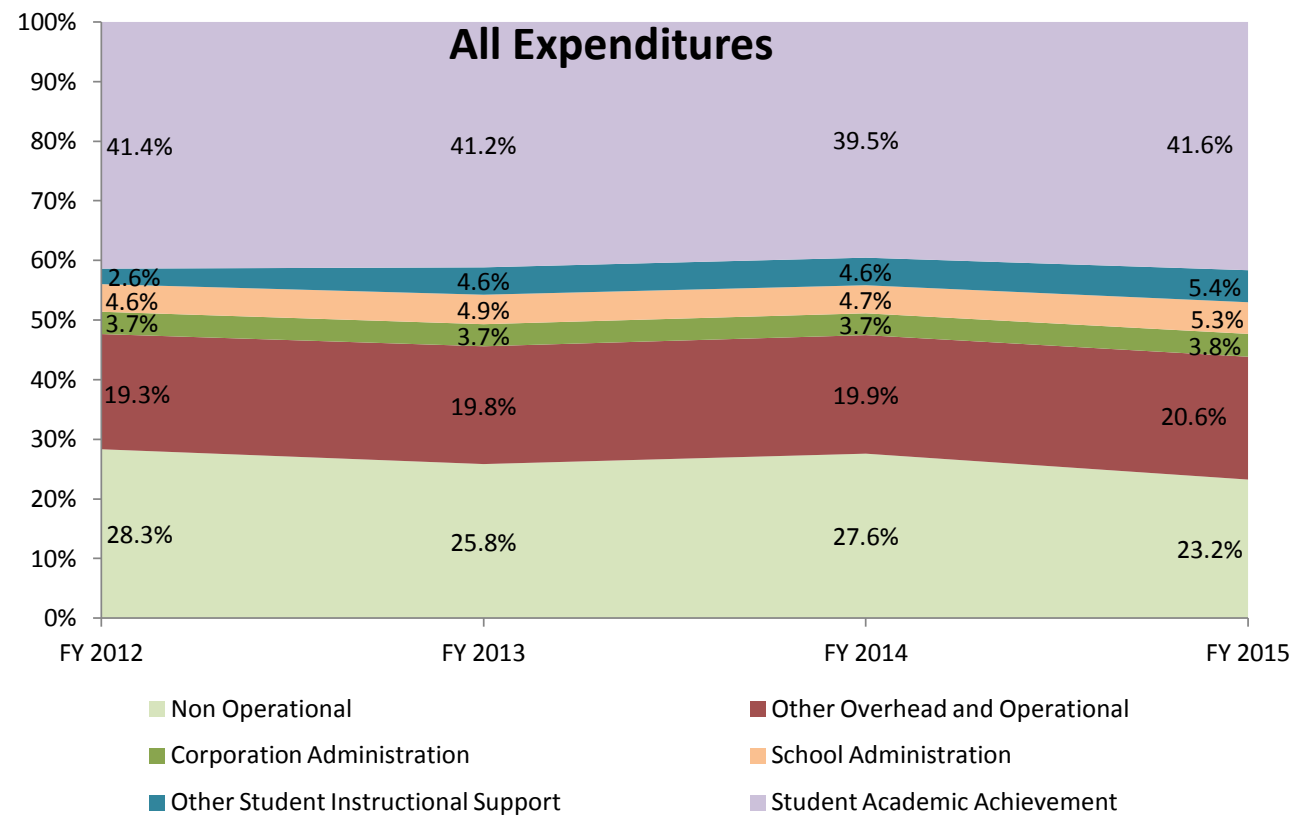


School Corporation Expenditures by Account
Biannual Financial Report Data
Lebanon Community School Corp (665)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$16,067,305	46.0%	\$17,662,877	46.9%	\$17,299,960	41.4%	\$18,553,949	41.2%	\$18,710,390	39.5%	\$18,179,148	41.6%
Student Instructional Support	\$2,257,425	6.5%	\$2,886,027	7.7%	\$3,023,463	7.2%	\$4,298,658	9.5%	\$4,416,726	9.3%	\$4,662,983	10.7%
Total	\$18,324,730	52.5%	\$20,548,904	54.5%	\$20,323,423	48.6%	\$22,852,607	50.7%	\$23,127,116	48.9%	\$22,842,131	52.3%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$7,875,083	22.6%	\$8,853,906	23.5%	\$9,645,450	23.1%	\$10,575,280	23.5%	\$11,140,353	23.5%	\$10,668,493	24.4%
Non Operational	\$8,703,099	24.9%	\$8,279,539	22.0%	\$11,842,406	28.3%	\$11,649,625	25.8%	\$13,055,441	27.6%	\$10,147,910	23.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$16,578,182	47.5%	\$17,133,445	45.5%	\$21,487,856	51.4%	\$22,224,904	49.3%	\$24,195,794	51.1%	\$20,816,403	47.7%

Grand Total	\$34,902,912	\$37,682,350	\$41,811,279	\$45,077,511	\$47,322,910	\$43,658,534
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Lebanon Community School Corp (665)

Account							Percent Change		
			FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$136,632	\$421,245	\$682,534	\$570,019	317.2%	35.3%	-16.5%
11100	Regular Programs	Elementary	\$4,454,138	\$5,870,154	\$5,533,904	\$5,587,447	25.4%	-4.8%	1.0%
11200	Regular Programs	Middle/Junior High	\$2,055,621	\$2,668,026	\$2,721,236	\$2,801,787	36.3%	5.0%	3.0%
11300	Regular Programs	High School	\$2,362,410	\$3,456,794	\$3,599,564	\$3,521,942	49.1%	1.9%	-2.2%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$54,651	\$68,344	NA	NA	25.1%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$55,800	\$49,907	\$0	\$0	NA	NA	NA
11410	Regular Programs	Vocational Education - Agriculture A	\$158,719	\$249,776	\$222,727	\$212,403	33.8%	-15.0%	-4.6%
11440	Regular Programs	Vocational Education - Health Occupations	\$38,255	\$41,283	\$51,652	\$53,176	39.0%	28.8%	3.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$43,851	\$87,266	\$105,286	\$106,612	143.1%	22.2%	1.3%
11470	Regular Programs	Vocational Education - Business Education	\$145,429	\$151,104	\$238,970	\$220,803	51.8%	46.1%	-7.6%
11480	Regular Programs	Vocational Education - Industrial Education A	\$0	\$57,203	\$45,582	\$52,619	NA	-8.0%	15.4%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$1,787	\$132,540	\$205,851	\$199,079	11040.4%	50.2%	-3.3%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$14,161	\$2,927	\$4,621	\$53	-99.6%	-98.2%	-98.8%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$221,154	\$66,769	\$78,178	NA	-64.7%	17.1%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$314,142	\$266,174	\$262,669	\$251,248	-20.0%	-5.6%	-4.3%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$162,146	\$305,130	\$376,850	\$435,749	168.7%	42.8%	15.6%
12350	Special Programs	Physical Impairment - Homebound	\$19,511	\$5,644	\$5,078	\$6,630	-66.0%	17.5%	30.6%
12410	Special Programs	Emotional Disabilities - Full Time	\$252,715	\$301,346	\$299,411	\$276,588	9.4%	-8.2%	-7.6%
12520	Special Programs	Culturally Different - Compensatory	\$54,558	\$0	\$0	\$0	NA	NA	NA
12610	Special Programs	Learning Disability	\$700,247	\$1,294,337	\$1,568,659	\$1,540,896	120.1%	19.0%	-1.8%
12710	Special Programs	Equal Opportunity At Risk	\$26,342	\$37,344	\$65,863	\$50,767	92.7%	35.9%	-22.9%
12810	Special Programs	Special Education Preschool	\$175,566	\$371,384	\$314,681	\$322,709	83.8%	-13.1%	2.6%
12900	Special Programs	Other Special Programs	\$47,566	\$20,640	\$3,751	\$5,430	-88.6%	-73.7%	44.8%
13600	Adult/Cont. Ed. Programs	Special Interest Programs	\$4,600	\$40	\$1,300	\$225	-95.1%	466.8%	-82.7%
14100	Summer School Programs	Elementary	\$12,940	\$5,403	\$27,104	\$36,321	180.7%	572.2%	34.0%
14200	Summer School Programs	Middle/Junior High School	\$0	\$6,207	\$0	\$9,765	NA	57.3%	NA
14300	Summer School Programs	High School	\$21,837	\$67,810	\$67,047	\$75,988	248.0%	12.1%	13.3%
16100	Remediation	Remediation Testing	\$18,840	\$0	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$101,171	\$33,960	\$37,490	\$39,691	-60.8%	16.9%	5.9%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$133,864	\$81,723	\$57,047	\$35,351	-73.6%	-56.7%	-38.0%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$83,576	\$135,000	\$45,000	\$61,750	-26.1%	-54.3%	37.2%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$185,945	\$376,872	\$396,352	\$396,441	113.2%	5.2%	0.0%
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$0	\$0	\$243,103	\$45,000	NA	NA	-81.5%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$92,460	\$128,891	\$155,632	\$158,547	71.5%	23.0%	1.9%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$450,895	\$61,561	\$99,279	\$96,818	-78.5%	57.3%	-2.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$21,598	\$41,864	\$33,232	\$98,348	355.4%	134.9%	195.9%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$13,007	\$0	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$281,917	\$392,987	\$264,890	\$257,493	-8.7%	-34.5%	-2.8%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$643,200	\$322,900	NA	NA	-49.8%
22360	Instruction	Instruc. Related Tech. - Network Support	\$251,638	\$0	\$0	\$0	NA	NA	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$700	\$0	\$0	\$0	NA	NA	NA
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$4,665	\$5,798	NA	NA	24.3%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$395,377	\$319,181	\$204,741	\$176,233	-55.4%	-44.8%	-13.9%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$879,916	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$14,169,877	\$17,662,877	\$18,710,390	\$18,179,148	28.3%	2.9%	-2.8%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$12,459	\$8,769	\$43,337	\$9,070	-27.2%	3.4%	-79.1%
21220	Students	Guidance Services - Counseling Services	\$407,591	\$504,155	\$502,029	\$512,526	25.7%	1.7%	2.1%
21340	Students	Health Services - Nurse Services	\$116,728	\$148,005	\$213,431	\$209,606	79.6%	41.6%	-1.8%
21390	Students	Health Services - Other Health Services	\$81,509	\$60,261	\$40,330	\$54,839	-32.7%	-9.0%	36.0%
21420	Students	Psychological Services - Psychological Testing	\$54	\$0	\$324,758	\$372,825	692368.3%	NA	14.8%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$197,935	\$282,141	\$166,841	\$164,711	-16.8%	-41.6%	-1.3%

School Corporation Expenditures by Account
Biannual Financial Report Data
Lebanon Community School Corp (665)

			Percent Change						
							2006 to 2015	2009 to 2015	2014 to 2015
Account			FY 2006	FY 2009	FY 2014	FY 2015			
21530	Students	Speech Path. & Audio. Serv. - Audiology Services	\$62,071	\$35,726	\$97,406	\$140,079	125.7%	292.1%	43.8%
21620	Students	Occ. Therapy Related Services - Occ. Therapy Services	\$0	\$0	\$16,743	\$109,052	NA	NA	551.3%
21720	Students	Physical Therapy Services - Physical Therapy Services	\$0	\$15,167	\$9,345	\$2,401	NA	-84.2%	-74.3%
21810	Students	Special Ed. Administration - Service Area Direction	\$0	\$0	\$386,089	\$376,156	NA	NA	-2.6%
21890	Students	Special Ed. Administration - Other Special Ed. Admin.	\$0	\$0	\$389,179	\$394,484	NA	NA	1.4%
21990	Students	Other Support Services Students - Other Student Services	\$4,895	\$0	\$0	\$0	NA	NA	NA
24100	School Administration	Office of The Principal	\$1,045,755	\$1,816,953	\$2,227,238	\$2,317,234	121.6%	27.5%	4.0%
24900	School Administration	Other Support Services - School Admin.	\$9,078	\$14,850	\$0	\$0	NA	NA	NA
Student Instructional Support Total			\$1,938,073	\$2,886,027	\$4,416,726	\$4,662,983	140.6%	61.6%	5.6%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$24,832	\$41,303	\$40,409	\$38,444	54.8%	-6.9%	-4.9%
23120	General Administration	Board of Education - Service Area Assistants	\$45,395	\$24,125	\$0	\$0	NA	NA	NA
23150	General Administration	Board of Education - Legal Services	\$66,907	\$30,280	\$60,060	\$35,363	-47.1%	16.8%	-41.1%
23160	General Administration	Board of Education - Promotion Expenses	\$0	\$89	\$0	\$0	NA	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$374,481	\$653,179	\$822,287	\$809,257	116.1%	23.9%	-1.6%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$99,121	\$235,469	\$305,566	\$339,381	242.4%	44.1%	11.1%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$2,676	\$2,228	\$24,228	\$819	-69.4%	-63.3%	-96.6%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$1,295	\$3,706	\$8,005	\$6,523	403.9%	76.0%	-18.5%
25196	Central Services	Fiscal Services - Other - Cash Change	\$0	\$1,000	\$0	\$2,000	NA	100.0%	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$83,540	\$0	\$0	\$0	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$0	\$8,149	NA	NA	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$71,000	\$88,250	\$89,500	NA	26.1%	1.4%
25840	Central Services	Admin. Tech. Services - Systems Operations	\$0	\$32,000	\$38,100	\$30,882	NA	-3.5%	-18.9%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$197,021	\$337,106	\$310,919	NA	57.8%	-7.8%
25870	Central Services	Admin. Tech. Services - PD Costs For Admin. Tech. Pers.	\$0	\$3,392	\$7,000	\$3,384	NA	-0.2%	-51.7%
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$165,940	\$0	\$0	\$0	NA	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$1,787	\$865	\$492	\$472	-73.6%	-45.5%	-4.1%
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$204,044	\$0	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$2,485,413	\$3,328,000	\$3,424,532	\$3,112,830	25.2%	-6.5%	-9.1%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$472,436	\$676,050	\$1,512,164	\$1,641,201	247.4%	142.8%	8.5%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,600	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$166,588	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$6,306	\$14,159	\$34,948	\$23,015	265.0%	62.5%	-34.1%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$1,665	\$1,202	\$97,773	\$108,296	6404.2%	8909.2%	10.8%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$179,958	\$126,587	\$351,118	\$365,730	103.2%	188.9%	4.2%
27010	Student Transportation	Service Area Direction	\$78,273	\$84,752	\$124,077	\$122,139	56.0%	44.1%	-1.6%
27100	Student Transportation	Vehicle Operation	\$532,237	\$579,701	\$1,096,711	\$1,053,174	97.9%	81.7%	-4.0%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$388,817	\$571,648	\$516,356	\$505,997	30.1%	-11.5%	-2.0%
27400	Student Transportation	Purchase of School Buses	\$653,951	\$238,372	\$325,716	\$87,241	-86.7%	-63.4%	-73.2%
27500	Student Transportation	Insurance on Buses	\$34,858	\$29,497	\$0	\$0	NA	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$121,561	\$16,528	\$4,153	\$6,359	-94.8%	-61.5%	53.1%
27900	Student Transportation	Other Student Transportation Services	\$11,633	\$236,531	\$17,115	\$17,324	48.9%	-92.7%	1.2%
31200	Food Services Operations	Food Preparation and Dispensing	\$290,924	\$456,389	\$571,354	\$577,806	98.6%	26.6%	1.1%
31400	Food Services Operations	Food Purchases	\$19,927	\$25,187	\$25,144	\$26,064	30.8%	3.5%	3.7%
31900	Food Services Operations	Other Food Services	\$892,241	\$1,173,646	\$1,307,689	\$1,346,224	50.9%	14.7%	2.9%
Overhead and Operational Total			\$7,408,405	\$8,853,906	\$11,140,353	\$10,668,493	44.0%	20.5%	-4.2%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$216	\$34,136	\$83,249	\$58,964	27146.6%	72.7%	-29.2%
33200	Category not Specified	Community Recreation	\$104,955	\$109,925	\$145,402	\$180,908	72.4%	64.6%	24.4%
33400	Category not Specified	Athletic Coaches	\$233,957	\$302,645	\$316,081	\$323,480	38.3%	6.9%	2.3%
33990	Other Community Services	Other	\$3,462	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Lebanon Community School Corp (665)

							Percent Change		
Account							2006 to 2015	2009 to 2015	2014 to 2015
			FY 2006	FY 2009	FY 2014	FY 2015			
43000	Category not Specified	Professional Services	\$5,059	\$3,530	\$52,238	\$900	-82.2%	-74.5%	-98.3%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$1,549,532	\$537,054	\$3,872,640	\$571,792	-63.1%	6.5%	-85.2%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$10,393	\$18,524	\$8,088	\$4,384	-57.8%	-76.3%	-45.8%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$324,235	\$6,334	\$13,177	\$92,357	-71.5%	1358.2%	600.9%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$3,200	\$74,169	\$117,955	NA	3586.1%	59.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$615,944	\$834,686	\$664,582	\$648,345	5.3%	-22.3%	-2.4%
51100	Principal on Debt	Bonds	\$250,000	\$690,000	\$340,000	\$225,000	-10.0%	-67.4%	-33.8%
51600	Principal on Debt	Other DLGF Approved Debt	\$130,000	\$0	\$0	\$0	NA	NA	NA
52100	Interest on Debt	Bonds	\$88,765	\$202,288	\$98,316	\$83,338	-6.1%	-58.8%	-15.2%
52200	Interest on Debt	Temporary Loans	\$63,457	\$137,438	\$0	\$0	NA	NA	NA
52600	Interest on Debt	Other DLGF Approved Debt	\$162,542	\$0	\$0	\$0	NA	NA	NA
53100	Lease Rental	Buildings-Principal	\$5,023,000	\$3,633,480	\$4,265,303	\$3,865,342	-23.0%	6.4%	-9.4%
53150	Lease Rental	Buildings-Interest	\$0	\$1,614,020	\$3,122,197	\$3,649,658	NA	126.1%	16.9%
54200	Advancements and Obligations	Common School Fund - Principal	\$78,437	\$142,142	\$0	\$321,600	310.0%	126.3%	NA
54250	Advancements and Obligations	Common School Fund - Interest	\$0	\$10,139	\$0	\$3,887	NA	-61.7%	NA
Non Operational Total			\$8,643,954	\$8,279,539	\$13,055,441	\$10,147,910	17.4%	22.6%	-22.3%
Prorated by Fund									
26492	NA	Social Security - Academic Achievement	\$811,289	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support	\$134,648	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$188,657	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$24,907	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Academic Achievement	\$75,096	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Instructional Support	\$13,704	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Overhead and Operational	\$15,505	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Non Operational	\$2,570	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$997,250	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$168,477	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$251,908	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$31,198	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$4,323	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$789	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$9,041	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$148	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$9,470	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$1,733	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$1,567	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational	\$324	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$2,742,603	\$0	\$0	\$0	NA	NA	NA